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# The Gazette of Meghalaya

## EXTRAORDINARY

PUBLISHED BY AUTHORITY

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No.141	Shillong, Thursday November 13, 2008,	22nd Kartika,	1930 (S. E.)
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### PART IV

#### GOVERNMENT OF MEGHALAYA

#### MEGHALAYA LEGISLATIVE ASSEMBLY SECRETARIAT

#### ORDERS BY THE GOVERNOR

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#### NOTIFICATION

The 13th November, 2008.

**No.LB.51/LA/2008/11.**—The following order of the Governor of Meghalaya dated the 13th November, 2008 is published for general information :-

“RAJ BHAVAN  
SHILLONG-793001  
November 13, 2008

#### ORDER

In exercise of the powers conferred by Clause (2) (a) of Article 174 of the Constitution of India, I, Ranjit S. Mooshahary, Governor of Meghalaya, hereby prorogue the Meghalaya Legislative Assembly at the conclusion of its sitting on the 13th November, 2008.

**RANJIT S. MOOSHAHARY,**  
GOVERNOR OF MEGHALAYA”.

**W. M. RYMBAI,**  
Secretary,  
Meghalaya Legislative Assembly.



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## PART IV

### GOVERNMENT OF MEGHALAYA

### MEGHALAYA LEGISLATIVE ASSEMBLY SECRETARIAT

### ORDERS BY THE GOVERNOR

#### NOTIFICATION

The 13th November, 2008.

**No.LB.79/LA/2008/5.**—The Meghalaya Passengers and Goods Taxation (Amendment) Bill, 2008 introduced in the Meghalaya Legislative Assembly on the 13th November, 2008 together with the Statement of Objects and Reasons is published under Rule 71 of the Rules of Procedure and Conduct of Business in the Meghalaya Legislative Assembly for general information.

#### THE MEGHALAYA PASSENGERS AND GOODS TAXATION (AMENDMENT) BILL, 2008.

#### A

#### BILL

further to amend the Meghalaya Passengers and Goods Taxation Act (Assam Act 16 of 1962 as adapted by Meghalaya).

Be it enacted by the Legislature of Meghalaya in the Fifty-ninth Years of the Republic of India as follows :-

**Short title and commencement.** 1. (1) This Act may be called the Meghalaya Passengers and Goods Taxation Act, 2008.

(2) It shall come into force at once.

**Amendment of Section 3 of Act 16 of 1962.** 2. In the Meghalaya Passengers and Goods Taxation Act, 1962 (Assam Act 16 of 1962 as adapted by Meghalaya), in Section 3, in sub-section (1), for the words “at the rate of ten naya paise per rupee value of the fare” occurring between the words “vehicle” and “subject”, the words “at the rate of fifteen paise per rupee value of the fare”, shall be substituted.

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**STATEMENT OF OBJECT AND REASONS**

In order to augment the resource of the State, the Government has decided to revise the rate of tax under sub-section (1) of Section 3 of the Meghalaya Passengers and Goods Taxation Act (Assam Act 1962) as adapted and amended by Meghalaya from ten paise to fifteen paise.

Hence the Bill.

**J. A. LYGDOH,**  
Minister-In-Charge ERTS.

**W. M. RYMBAI,**  
Secretary,  
Meghalaya Legislative Assembly.

**FINANCIAL MEMORANDUM**

The provisions of this Bill when enacted and enforced will be administered by the existing staff of the Taxation Department and no additional expenditure will be incurred for implementing the proposed legislation when enacted.



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### GOVERNMENT OF MEGHALAYA

### MEGHALAYA LEGISLATIVE ASSEMBLY SECRETARIAT

### ORDERS BY THE GOVERNOR

#### NOTIFICATION

The 13th November, 2008.

**No.LB.80/LA/2008/5.**—The Meghalaya Value Added Tax (Amendment) Bill, 2008 introduced in the Meghalaya Legislative Assembly on the 13th November, 2008 together with the Statement of Objects and Reasons is published under Rule 71 of the Rules of Procedure and Conduct of Business in the Meghalaya Legislative Assembly for general information.

#### THE MEGHALAYA VALUE ADDED TAX (AMENDMENT) BILL, 2008.

A

BILL

further to amend the Meghalaya Value Added Tax Act, 2003.

Be it enacted by the Legislature of Meghalaya in the Fifty-ninth Years of the Republic of India as follows :-

- |                                      |  |
|--------------------------------------|--|
| <b>Short title and commencement.</b> | 1. (1) This Act may be called the Meghalaya Value Added Tax (Amendment) Act, 2008.<br><br>(2) It shall come into force at once.  |
| <b>Amendment of Section 11.</b>      | 2. In the Meghalaya Value Added Tax Act, 2003 (hereinafter referred to as in principal Act) (Act No. 2 of 2005), in Section, 11, after sub-section 9 (c), the following new sub-section (10) shall be inserted, namely, -<br><br>“(10) The Government may, by notification in the Official Gazette, specify any goods in respect of which Input Tax Credit shall not be allowed in part or in full or specify the class of dealer who shall not be entitled to input credit in part or in full.” |
| <b>Amendment of Section 17.</b>      | 3. In Section 17 of the principal Act, after sub-section (4), the following new sub-section (4A) shall be inserted, namely, -  |

(4A) "Notwithstanding anything contained in this Act, the Government may, by notification publish in the Official Gazette and subject to such conditions and restrictions, if any, as may be specified therein, permit any dealer liable to pay tax on sales effected by way of transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract, to pay at his option, in lieu of the amount of tax payable by him under this Act, an amount by way of composition at the rate specified in the said notification but not exceeding four percentum of the total contract value of the works contract."

**Amendment of  
Section 40.**

4. In section 40 of the principal Act, in sub-section (1), for the words "simple interest at the rate of two percentum per month from the first day of the month next," the words "simple interest at the rate of two percentum per month from the first day of the quarter next", shall be substituted.

**Amendment of  
Section 86.**

5. In Section 86 of the principal Act sub-section (3) and before the explanation, the following new proviso shall be inserted, namely, -

"Provided that where such dealer is required under any other law to get his accounts audited, it shall be deemed to be sufficient compliance if he gets his accounts audited under such law and furnishes an audit report as required under such law and a further report in the form prescribed under this Section within the time specified under sub-section (2)".

**Amendment of  
Section 106.**

6. In Section 106 of the principal Act, the words "Notwithstanding anything contained in any other provisions of this Act.-" appearing in the first line shall be omitted.

**STATEMENT OF OBJECT AND REASONS**

It is necessary to further streamline the tax administration under the Meghalaya Value Added Tax Act, 2003 in order to safeguard the revenue of the State and to facilitate the smooth implementation of the aforesaid Act. For this purpose the existing provisions of the above Act are proposed to be amended in respect of section 11, 17, 40, 86 & 106.

Hence the Bill.

**J. A. LYNDOH,**  
Minister-In-Charge ERTS.

**W. M. RYMBAI,**  
Secretary,  
Meghalaya Legislative Assembly.

**FINANCIAL MEMORANDUM**

The provisions of this Bill when enacted and enforced will be administered by the existing staff of the Taxation Department and no additional expenditure will be incurred from the Consolidated Fund of the State.